

Audit Findings - Specific (S) and General (G)

Appendix E		Revised List 2/19/08		
NBR	ABBREV	DESCRIPTION	LEGAL REFERENCE	TYPE
S1	Absence - 30 Day	___ pupil/s had an excused absence on the count day and did not return to school within 30 calendar days after the count day and was/were listed on the building alpha list and claimed for state aid.	Administrative Rule 340.3(a); Section 6(8) of the State School Aid Act	S
S2	Absence - 10 Day	___ pupil/s had an unexcused absence on the count day and did not return to school within ten school days and was/were listed on the alpha list and claimed for state aid.	Administrative Rule 340.3 (a); Section 6(8) of the State School Aid Act	S
S3	Absent	Pupils left the district before the count date and didn't return.	Section 6(8) of the State School Aid Act	S
S4	Attendance - FTE adjusted for classes attended	The FTEs for ___ pupil/s were adjusted to reflect the number of classes attended during the count period.	Section 6(8) of the State Aid Act; Administrative Rule 340.6 and 340.7	S
S5	Enrollment - After the count date	___ pupil/s who enrolled after the count day was/were listed on the alpha list and claimed for state aid.	Administrative Rule 340.2; Section 6(8) of the State School Aid Act	S
S6	Enrollment - Attendance before the count day	District was unable to document the reason why ___ pupil/s did not attend any classes on or before the count day.	Administrative Rule 340.2; Section 6(8) of the State School Aid Act	S
S7	Alpha Roster - Duplicate Pupil	___ pupil/s was/were listed twice on the alpha list, resulting in a claim of more than 1.0 FTE.	Administrative Rule 340.2	S
S8	Duplicate Pupil Count	Pupil counted in more than one district for an FTE total greater than 1.0.	Section 6(4)(a) of the State School Aid Act	S
S9	Alpha Roster - Pupils not on list but eligible	The auditor verified the eligibility of ___ pupil/s, who were not included on the original alpha list and not claimed for state aid. ___ FTEs were added.	Section 6(8) of the State School Aid Act	S
S10	Hour Requirement not Met	The building calendar did not provide the minimum hours of instruction with a certified teacher.	Section 2 of the 2007 Michigan Department of Education Pupil Accounting Manual	S
S11	Pupil Schedule	Pupil is claimed for a full membership but pupil is not scheduled for a full day and there is no detail regarding dual enrollment, reduced schedule, etc.	Administrative Rule 340.6 and 340.7; Section 6(8) of the State School Aid Act; Section 5F of the 2007 Michigan Department of Education Pupil Accounting Manual.	S
S12	Age - 5 by December 1	___ pupil/s was/were not age five as of December 1 of the current school year and was/were listed on the alpha list and claimed for state aid.	Administrative Rule 340.2; Section 6(4)(l) of the State School Aid Act	S
S13	Age - under age 20 by September 1	___ pupil/s who was/were not under the age of 20 (age 26 if Special Ed) as of September 1 of the current school year was/were listed on the alpha list and claimed for state aid.	Administrative Rule 340.2; Section 6(4)(l) of the State School Aid Act	S
S14	General Ed/Special Ed split	The FTE split between General Education and Special Education was inaccurate.	Section 6(8) of the State School Aid Act	S
S15	General Ed/Special Ed split	Cooperative Education pupil was counted in both General Education in one district and Special Education in another, resulting in FTE greater than 1.0.	Section 6(8) of the State School Aid Act	S
S16	General Ed/Special Ed split	Special Education pupil over 20 attended General Education classes and not counted on the SRSD.	Section 6(4)(l) of the State School Aid Act	S

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S17	Special Ed - Section 53 to 52	Pupil reported as Section 53 was not approved by MDE so changed to Section 52.		S
S18	Special Ed - Section 52 to 53	Pupil reported as Section 52 was approved by MDE so changed to Section 53.		S
S19	Special Ed - Ancillary Services Only	Pupil was receiving ancillary services only and not eligible to be counted in membership.		S
S20	Special Ed - Wrong Category	Pupil was reported in the wrong Special Education category.		S
S21	Juvenile Home	Pupil was in attendance and claimed by a juvenile facility.	Section 24 of the State School Aid Act	S
S22	Residency Requirements	Pupil did not meet the residency requirements.	Section 3 of the 2007 Michigan Department of Education Pupil Accounting Manual	S
S23	Nonresident Pupil - Waiver/Release	The educating district received a waiver/release from the nonresident pupil's district of residence making the pupil's eligible to be counted in membership.	Section 4 of the 2007 Michigan Department of Education Pupil Accounting Manual	S
S24	Pupil - High School Diploma	Pupil previously received a high school diploma and therefore, is not eligible to be counted in membership.	Section 6(4)(n) of the State School Aid Act	S
S25	Learning Lab	FTE claimed for the learning lab classes exceeded the FTE for the same class in a traditional setting.	Section 5A of the 2007 Michigan Department of Education Pupil Accounting Manual	S
S26	Alternative Ed - Other			S
S27	Cooperative Ed - Other			S
S28	Homebased Services	Record of service was not maintained for ___ pupil/s who was/were identified on the alpha list as receiving instruction under the homebased provision.	Section 5C of the 2007 Michigan Department of Education Pupil Accounting Manual; Section 6(4)(u) of the State School Aid Act	S
S29	Homebased Services	___ pupil/s identified on the alpha list as receiving homebased instruction did not receive the required hours of instruction per week by a certified teacher during the count period.	Section 5C of the 2007 Michigan Department of Education Pupil Accounting Manual; Section 6(4)(u) of the State School Aid Act	S
S30	Homebased Services	Pupil was not a mandatory expulsion, so FTE for homebased services must be prorated.	Section 5C and 5N of the 2007 Michigan Department of Education Pupil Accounting Manual; Revised School Code: 380-1310-1311a.	S
S31	Homebased - Other			S
S32	Homebound Hospitalized - Service	Record of service was not maintained for ___ pupil/s who was/were identified on the alpha list as receiving instruction under the homebound/hospitalized provision.	Administrative Rule 340.5; Section 109 of the State School Aid Act, Section 5D of the 2007 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education's publication, "Homebound and Hospitalized Service for Public School Pupils."	S

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S33	Homebound Hospitalized - Hours of Instruction	___ pupil/s identified on the alpha list as receiving homebound/hospitalized instruction did not receive the required hours of instruction per week by a certified teacher during the count period.	Administrative Rule 340.5; Section 109 of the State School Aid Act; Section 5D of the 2007 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education's publication, "Homebound and Hospitalized Service for Public School Pupils."	S
S34	Homebound Hospitalized - Physician's Certification	A physician's certification was not on file for homebound/hospitalized pupil; therefore, the membership was reduced to reflect the actual hours of instruction.	Administrative Rule 340.5; Section 109 of the State School Aid Act, Section 5D of the 2007 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education's publication, "Homebound and Hospitalized Service for Public School Pupils."	S
S35	Homebound Hospitalized - Other			S
S36	Non-Public Part Time Pupils	Non-public part-time pupils received instruction in core classes.	Section 5E of the 2007 Michigan Department of Education Pupil Accounting Manual, Sections 6(4), 6(6) and 166b of the State School Aid Act, Administrative Reference: Rule 340.6(b), Court Cases: Agostini v. Felton, Clonlara v. State Board of Education, Snyder v. Charlotte Public Schools, and School District of Traverse City v. Attorney General.	S
S37	Non-Public Part Time Pupils - Other			S
S38	FTE for Part-Time Pupils	Specific pupil was claimed for FTE greater than hours of instruction scheduled/provided.	Administrative Rule 340.6 and 340.7; Section 6(8) of the State School Aid Act; Section 5F of the 2007 Michigan Department of Education Pupil Accounting Manual.	S
S39	Part-Time Pupils - Other			S
S40	Postsecondary Enrollment	District did not pay the eligible charges for the course.	Section 5G of the 2007 Michigan Department of Education Pupil Accounting Manual; Section 21(b) of the State School Aid Act	S
S41	Postsecondary Enrollment - Other			S
S42	Reduced Schedule	___ pupil/s did not meet the best educational interest criteria to be eligible for a reduced schedule. Therefore, the membership was adjusted to reflect the appropriate FTE for the number of scheduled hours.	Section 101(7)c of the State School Aid Act; Section 5H of the 2007 Michigan Department of Education Pupil Accounting Manual.	S
S43	Reduced Schedule	The school did not fill out the appropriate reduced schedule forms. Therefore, the membership was adjusted to reflect the appropriate FTE for the number of scheduled hours.	Section 101(7)c of the State School Aid Act; Section 5H of the 2007 Michigan Department of Education Pupil Accounting Manual.	S
S44	Reduced Schedule - Other			S
S45	Schools of Choice	District does not have a signed cooperative agreement with resident district covering Special Education pupils.	Section 5I of the 2007 Michigan Department of Education Pupil Accounting Manual; Section 105c of the State School Aid Act.	S

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S46	Schools of Choice - Other			S
S47	PPI - Service	The reported FTE for ___ preprimary-aged special education pupil/s did not reflect the service provided during the count period.	Administrative Rule 340.7(9); Section 5K of the 2007 Michigan Department of Education Pupil Accounting Manual.	S
S48	Special Ed Early Childhood - Other			S
S49	Special Ed Pupil Transition - Other			S
S50	Mandatory Expulsion	Mandatory expulsion pupils were being educated with the general population.	Section 5N of the 2007 Michigan Department of Education Pupil Accounting Manual; Revised School Code: 380.1310-1311a.	S
S51	Suspended and Expelled - Other			S
S52	Michigan Virtual High School and Distance Learning	Virtual and distance learning pupils were not mentored by an on-site teacher.	Section 5-O of the 2007 Michigan Department of Education Pupil Accounting Manual; Section 98 of the State School Aid Act.	S
S53	Michigan Virtual High School and Distance Learning	Courses are at the pupil's self-scheduled time and place and pupil's schedule exceeded the two course limit for virtual or distance learning classes.	Section 5-O of the 2007 Michigan Department of Education Pupil Accounting Manual; Section 98 of the State School Aid Act.	S
S54	Michigan Virtual High School and Distance Learning	District did not pay applicable charges for virtual or distance learning classes.	Section 5-O of the 2007 Michigan Department of Education Pupil Accounting Manual; Section 98 of the State School Aid Act.	S
S55	Michigan Virtual High School and Distance Learning	Pupil was not in attendance during the count period.	Section 5-O of the 2007 Michigan Department of Education Pupil Accounting Manual; Section 98 of the State School Aid Act.	S
S56	Michigan Virtual High School and Distance Learning - Other			S
S57	Work Based - Attendance	Attendance records was/were not maintained for ___ pupil/s participating in a work-based education program.	Administrative Rule 340.2; Section 5P of the 2007 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education publication, "Cooperative Education Plan Guidelines for Career and Technical Education."	S
S58	Work Based - Training Plan	Training plan and training agreement was/were not completed for ___ pupil/s participating in a work-based education program.	Administrative Rule 340.2; Section 5P of the 2007 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education publication, "Cooperative Education Plan Guidelines for Career and Technical Education."	S
S59	Work Based	Certified teacher/coordinator employed by the district failed to monitor the pupil's work with site visits as required.	Section 5P of the 2007 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education publication, "Cooperative Education Plan Guidelines for Career and Technical Education."	S

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S60	Special Ed Work Site Based	The pupil's Special Ed work site based files were missing one or more of the requirements to count in membership, i.e., training plan or training agreement incomplete, not aligned with IEP/EDP, no safety training, no visitation log, no workers comp/general liability insurance, etc.	Administrative Rule 340.2; Section 5P of the 2007 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education publication, "Cooperative Education Plan Guidelines for Career and Technical Education."	S
S61	Work Based General Education	The pupil's work based files were missing one or more of the requirements to count the work based placement in membership, i.e., training plan or training agreement incomplete, not aligned with EDP, no safety training, no visitation log, no workers comp/general liability insurance, etc.	Administrative Rule 340.2; Section 5P of the 2007 Michigan Department of Education Pupil Accounting Manual; Michigan Department of Education publication, "Cooperative Education Plan Guidelines for Career and Technical Education."	S
S62	Work-Based - Other			S
S63	Experiential Learning Courses - Other		Section 6 of the 2007 Michigan Department of Education Pupil Accounting Manual	S
S64	Other			S
G1	Good Job	Overall, the district did a good job on reporting for pupil accounting.		G
G2	Alpha List - Nontraditional Pupils	All nontraditional pupils (populations II and III) must be identified on the alpha list with the appropriate alpha code/s or on a separate list.		G
G3	Reports - Summary Validation Reports	District must submit all computer-generated summary reports needed to validate FTEs as reported on the DS-4061.		G
G4	Alpha Roster - Last Name First by Grade	The alpha list must list all eligible pupils in alphabetical order, last name first by grade level.		G
G5	Alpha List - FTE by pupil and grade total	The alpha list must indicate a FTE for each pupil, as well as the FTE total for each grade level. The grade level total on the alpha list should match the grade level total shown on the DS-4061.		G
G6	Attendance Records - Markings	A mark/symbol must be used to indicate on the attendance record the first day a pupil appears in class for instruction. We recommend using the letter "E" for this purpose.		G
G7	Attendance Records - Teacher marks	All teachers must use the attendance marks stipulated in the district's/PSA's policy.		G
G8	Attendance Records - Available	Teacher attendance records must be available at the time of the field audit and should be organized weekly beginning with the week prior to count, count week and the four weeks following count.		G

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G9	Attendance Records - Inaccurate	The pupil's attendance was inaccurately reported, i.e., pupil dropped but marked as present in attendance records, pupil absent on count day and incorrect return date reported, pupil marked as present by teacher but absent by office, etc., This raises questions about the accuracy of attendance records.		G
G10	Attendance Records - Add/Drop marks	The date a pupil drops/adds a class should be clearly indicated on the attendance record, e.g., "transferred to Eng 101, date" on the attendance record for the dropped class" and "transferred from Eng 100, date" on the attendance record for the added class.		G
G11	Attendance - Teacher, Class, Hour, Dates	Each attendance record must clearly identify teacher, class, hour, and dates of instruction.		G
G12	Attendance - Markings in Teacher Records	Attendance markings should be easily readable and entered on a separate line or separate page so that they will be distinguishable from grades, scores, and other markings.		G
G13	Attendance - Do not Obliterate Names	Do not obliterate pupil names from the official attendance record. In the event that a pupil transfers or drops a class, draw a single line through the name and make a notation at the end of the line: transferred to Eng 101 or dropped 9/27.		G
G14	Attendance - Teacher Signature	If using computer generated attendance records, they must be verified, signed and dated weekly by the classroom teacher.		G
G15	Attendance - Absent on the Count Day	Only those pupils absent on any portion of the count day should be included on the ten-day worksheet.		G
G16	Attendance - Official Record	We strongly recommend that teachers maintain only one official attendance record. Maintaining more than one creates a situation where records may not match, leading to questions about their validity.		G
G17	Attendance - 10/30 day Middle School/High School	For middle and high schools: A ten-day worksheet must be compiled for every building for every hour claimed for state aid and list each pupil who is absent on the count day from that specific building.		G
G18	Attendance - 10/30 day Elementary	For elementary schools: A ten-day worksheet must be prepared for every building, indicating the appropriate grade level and listing each pupil who is absent on the county day.		G
G19	Attendance - Excused Absence Documentation	Excused absences on the count day must be documented in writing, indicating date of absence, reason for absence, name of school official who compiled the documentation and the date documented.		G
G20	Attendance - Indicated on the Alpha List	Please use a highlighter color other than pink or yellow to indicate on the alpha rosters those pupils who were absent on the count day.		G

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G21	Alpha Lists and Summary Reports on the Same Day	Alpha lists and summary reports should be generated on the same day to preserve integrity and accuracy of the reports.		G
G22	Attendance - Take Every Class	Attendance MUST be taken in every class/program/block claimed for state aid.		G
G23	Attendance Records - Retention	Pupil attendance records must be maintained for three entire school years.		G
G24	Enrollment - Records Retention & 75% log	A daily record of total enrollment, # of pupils present/absent, % of pupils present/absent must be on file for 3 years. The record is required to validate the requirement that 75% of the pupils be present for a day of instruction to be counted.		G
G25	Alpha List - Name of School	Please indicate the school/academy name and count day (e.g., Fall 2001-02 or Supplemental 2001-02) at the top of each page of the grade level alpha list.		G
G26	Alpha List - Only Pupils Eligible	Only those pupils who meet attendance and other state aid eligibility requirements should be listed on the alpha list and claimed for state aid.		G
G27	Pupil schedules	Pupil schedules, accurately reflecting the classes on the count day, must be furnished to the auditor.		G
G28	Residence - Codes	All nonresidents must be identified with the appropriate nontraditional (pop III) code AND district of residence codes or on a separate list.		G
G29	District of Residence	Incorrect in SRSD. The pupil's resident district was incorrectly identified in SRSD.		G
G30	Alpha List-Absence marks	Each pupil who is absent in any class on the count day must be identified on the alpha list.		G
G31	Alpha List - Review for accuracy	Alpha Rosters should be reviewed for completeness and accuracy prior to submission in the reporting packet to the ISD/RESA auditor/s.		G
G32	Alpha List - Must have 3 FTE columns	The alpha list must include three FTE columns: General Education FTE, Special Education FTE, and Total FTE. The Total FTE must be less than or equal to 1.00 FTE.		G
G33	Alpha List - Signature	The last page of the alpha list must be signed and dated by a school official.		G
G34	Alpha List & Attendance lists in same order	Pupils must be listed in the attendance records in the same manner, (i.e., last name, first name) they are listed on the building alpha list. Do not use nicknames or only first names.		G
G35	Special Ed - Supporting Documentation	District must submit Special Education computer-generated summary sheets to support the FTEs (both general and special ed.) for special education pupils as reported on the DS-4061.		G

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G36	Special Ed - SRSD/Worksheets	The Special Ed worksheets A/B do not match what was reported in SRSD.		G
G37	Alpha List & SRSD	Reconciliation of the FTEs on the Alpha list do not match the Single Record Student Database (SRSD) submission.		G
G38	Alpha List & SRSD - Special Education	Reconciliation of the FTEs on the Alpha list and the Special Education worksheets do not match the Single Record Student Database (SRSD) submission.		G
G39	Calendars - Signed	Calendars must be signed		G
G40	Calendars - Inaccurate	Calendar must accurately reflect the actual days and hours of pupil instruction.		G